

**R865. Tax Commission, Auditing.**

**R865-20T. Tobacco Tax.**

**R865-20T-13. Calculation of Tax on Moist Snuff Pursuant to Utah Code Ann. Section 59-14-302.**

(1) Moisture content, for purposes of ascertaining whether a tobacco product meets the definition of moist snuff, shall be the moisture content annually reported by the manufacturer to the United States Department of Health and Human Services.

~~[(+)]~~(2)(a) Tax on moist snuff shall be calculated by multiplying the net weight as listed by the manufacturer, in ounces, of the taxable moist snuff by \$~~[0.75]~~1.83.

(b) If the net weight includes a fractional part of an ounce, that fractional part of an ounce shall be included in the calculation.

~~[(2)]~~(3) The calculation described in Subsection ~~[(+)]~~(2) shall be carried to three decimal places and rounded up to the nearest cent whenever the third decimal place of the calculation in Subsection ~~[(+)]~~(2) is greater than 4.

**KEY: taxation, tobacco products**

**Date of Enactment or Last Substantive Amendment: December 8, 2009**

**Notice of Continuation: March 19, 2007**

**Authorizing, and Implemented or Interpreted Law: 59-14-102; 59-14-202; 59-14-203.5; 59-14-204 through 59-14-206; 59-14-212; 59-14-301 through 59-14-303; 59-14-401; 59-14-404; 59-14-603; 59-14-607**